

ported on Canadian vessels between Skagway, Alaska, and other points in Alaska, between Haines, Alaska, and other points in Alaska, and between Hyder, Alaska, and other points in Alaska or the continental United States, either directly or via a foreign port, or for any part of the transportation: *Provided*, That such Canadian vessels may transport merchandise between Hyder, Alaska, and other ports and points herein enumerated.

Approved August 22, 1949.

## [CHAPTER 494]

## AN ACT

To amend the Act entitled "An Act to provide for cooperation by the Smithsonian Institution with State, educational, and scientific organizations in the United States for continuing ethnological researches on the American Indians", approved April 10, 1928, and for other purposes.

August 22, 1949  
[H. R. 3417]  
[Public Law 259]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Act entitled "An Act to provide for cooperation by the Smithsonian Institution with State, educational, and scientific organizations in the United States for continuing ethnological researches on the American Indians", approved April 10, 1928, is amended by deleting in the first section thereof the words "for continuing ethnological" and inserting in lieu thereof the words "to continue independently or in cooperation anthropological", and following the word "Indians" insert the words "and the natives of lands under the jurisdiction or protection of the United States;"

Smithsonian Insti-  
tution.

45 Stat. 413.  
20 U. S. C. §§ 69, 70.

SEC. 2. Appropriations are hereby authorized for the maintenance of the Astrophysical Observatory and the making of solar observations at high altitudes; for repairs and alterations of buildings and grounds occupied by the Smithsonian Institution in the District of Columbia and elsewhere; and for preparation of manuscripts, drawings, and illustrations for publications.

Appropriations au-  
thorized.  
*Post*, p. 649.

Approved August 22, 1949.

## [CHAPTER 497]

## AN ACT

For the relief of Public Utility District Numbered 1, of Cowlitz County, Washington.

August 23, 1949  
[H. R. 3193]  
[Public Law 260]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not already appropriated, the sum of \$62,299.38, to Public Utility District Numbered 1, Cowlitz County, Washington, in full settlement of the said public-utility district's claim against the United States for a fee paid by the said public-utility district to the clerk of the United States District Court for the Western District of Washington, Southern Division, in cause numbered 8592, pursuant to the provisions of paragraph 8, section 555, title 28, United States Code, Annotated, as then in effect: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding \$1,000.

Public Utility Dis-  
trict No. 1, Cowlitz  
County, Wash.

62 Stat. 954, 993.  
28 U. S. C., Supp.  
II, § 1914.

Approved August 23, 1949.

## [CHAPTER 498]

## AN ACT

August 23, 1949  
[H. R. 5114]  
[Public Law 261]

To amend the Internal Revenue Code to permit the use of additional means, including stamp machines, for payment of tax on fermented malt liquors, provide for the establishment of brewery bottling house on brewery premises, and for other purposes.

Internal Revenue  
Code, amendments.  
53 Stat. 365.  
26 U. S. C. § 3150  
(b).

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 3150 (b) of the Internal Revenue Code is amended by changing the designation of paragraph “(2)” to “(4)” and by the insertion of two new paragraphs designated “(2)” and “(3)” to read as follows:

“(2) **METHOD OF PAYMENT.**—The tax on fermented malt liquor brewed or manufactured and sold, or removed for consumption or sale, within the United States, shall be paid by stamp, under such rules and regulations, permits, bonds, records, and returns, and with the use of such tax-stamp machines or metering or other devices and apparatus, as the Commissioner with the approval of the Secretary shall prescribe.

“(3) **PENALTIES.**—Whoever manufactures, procures, possesses, uses or tampers with a tax-stamp machine which may be required under this section with intent to evade the internal-revenue tax imposed upon fermented malt liquors, and whoever, with intent to defraud, makes, alters, simulates, or counterfeits any stamp of the character imprinted by such stamp machine, or who procures, possesses, uses, or sells any forged, altered, counterfeited, or simulated tax stamp or any plate, die, or device intended for use in forging, altering, counterfeiting, or simulating any such stamp, or who otherwise violates the provisions of this section, or the regulations issued pursuant thereto, shall pay a penalty of \$5,000 and shall be fined not more than \$10,000 or be imprisoned not more than five years, or both, and any machine, device, equipment, or materials used in violation of this section shall be forfeited to the United States and after condemnation shall be destroyed. But this provision shall not exclude any other penalty or forfeiture provided by law.”

53 Stat. 366.  
26 U. S. C. § 3152.

**SEC. 2.** Section 3152 of the Internal Revenue Code is amended by striking out subsections (a) and (c) and by relettering subsections “(b)”, “(d)”, “(e)”, “(f)”, and “(g)” as “(a)”, “(b)”, “(c)”, “(d)”, and “(e)”, respectively.

53 Stat. 370.  
26 U. S. C. § 3157  
(a).

**SEC. 3.** Section 3157 (a) of the Internal Revenue Code is amended to read as follows:

“(a) **REQUIREMENTS.**—Every person who withdraws any fermented malt liquor from any hogshead, barrel, or keg upon which the proper stamp has not been affixed for the purpose of bottling the same, or who carries on or attempts to carry on the business of bottling fermented malt liquor in any brewery or other place in which fermented malt liquor is made, or upon any premises having communication with such brewery, or any warehouse, shall be liable to a fine of \$500, and the property used in such bottling or business shall be liable to forfeiture: *Provided, however,* That this section shall not be construed to prevent the transfer of any unfermented, partially fermented, or fermented malt liquors from any of the vats or tanks in any brewery by way of a pipe line or other conduit to another building or place on the brewery premises for the sole purpose of bottling the same, such pipe line or conduit to be constructed and operated in such manner and with such cisterns, vats, tanks, valves, cocks, faucets, meters, and gages, or other utensils or apparatus, either in the brewery or in the bottling house,